

Adopted	Rejected
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## COMMITTEE REPORT

YES:	21
NO:	1

### MR. SPEAKER:

*Your Committee on* Ways and Means, to which was referred House Bill 1007, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

1       Page 1, delete lines 1 through 15.  
2       Delete page 2.  
3       Page 3, delete lines 1 through 24, begin a new paragraph and insert:  
4       "SECTION 1. IC 6-2.5-5-41 IS ADDED TO THE INDIANA  
5       CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
6       [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)]: **Sec. 41. (a) As**  
7       **used in this section, "motion picture or audio production" means:**  
8               **(1) a feature length film, including a short feature and an**  
9               **independent or studio production, or a documentary; or**  
10              **(2) a television or radio series, program, or feature;**  
11       **produced for any combination of theatrical or television viewing,**  
12       **other media broadcast, or as a television pilot. The term includes**  
13       **preproduction, production, and postproduction work. However,**  
14       **the term does not include a motion picture that is obscene (under**  
15       **the standard set forth in IC 35-49-2-1) or television or radio**

1 coverage of news or athletic events.

2 (b) Transactions involving tangible personal property are  
3 exempt from the state gross retail tax if the person acquiring the  
4 property acquires it for the person's direct use in a motion picture  
5 or audio production in Indiana.

6 (c) For purposes of this section, the following are not considered  
7 to be directly used in the production of a motion picture or audio  
8 production:

9 (1) Food services.

10 (2) A vehicle used to transport actors and crew.

11 (3) Gasoline used in a vehicle used to transport actors and  
12 crew.

13 (4) Lodging."

14 Page 10, delete lines 2 through 42.

15 Delete pages 11 through 19.

16 Page 20, delete lines 1 through 14.

17 Page 21, delete lines 4 through 23.

18 Page 22, delete lines 8 through 42, begin a new paragraph and insert:

19 "SECTION 5. [EFFECTIVE JANUARY 1, 2006  
20 (RETROACTIVE)] IC 6-2.5-5-41, as added by this act, applies to  
21 transactions occurring after December 31, 2005.

22 SECTION 6. An emergency is declared for this act."

23 Delete pages 23 through 24.

24 Renumber all SECTIONS consecutively.

(Reference is to HB 1007 as introduced.)

and when so amended that said bill do pass.

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Representative Espich